

**BURLINGAME
UNIFIED SCHOOL DISTRICT NO. 454**

**REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended June 30, 2015**

And

INDEPENDENT AUDITOR'S REPORTS ON FINANCIAL STATEMENTS

...KL...

Karlin & Long, LLC
Certified Public Accountants

10115 Cherry Lane
Lenexa, Kansas 66220
(913) 829-7676

2200 Kentucky Avenue
Platte City, Missouri 64079
(816) 858-3791

901 Kentucky Street, Suite 104
Lawrence, Kansas 66044
(785) 312-9091

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report on Financial Statements	1-3
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to Financial Statements	5-13
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	15
Supplemental General Fund	16
Vocational Education Fund	17
Special Education Fund	18
Driver Training Fund	19
Food Service Fund	20
Capital Outlay Fund	21
Professional Development Fund	22
Parent Education Fund	23
Gifts and Grants Fund	24
KPERS Contribution Fund	25
At-Risk - K-12 Fund	26
At-Risk – 4 Year Old	27
Bond and Interest	28
Recreation Commision Fund	29
Schedule 3	
Schedule of Receipts and Expenditures - Any Nonbudgeted Funds	30-31
Schedule 4	
Summary of Receipts and Disbursements - Agency Funds	32
Schedule 5	
Schedule of Receipts, Expenditures and	
Unencumbered Cash - District Activity Funds	33

...KL...

Karlin & Long, LLC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Education
Burlingame Unified School District No. 454
Burlingame, Kansas 66413

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Burlingame Unified School District No. 454, Burlingame, Kansas ("Municipality") as of and for the year ended June 30, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the presentation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

10115 Cherry Lane
Lenexa, Kansas 66220
(913) 829-7676

2200 Kentucky Avenue
Platte City, Missouri 64079
(816) 858-3791

901 Kentucky Street, Suite 104
Lawrence, Kansas 66044
(785) 312-9091

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Burlingame Unified School District No. 454, Burlingame, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Burlingame Unified School District No. 454, Burlingame, Kansas as of June 30, 2015 or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Burlingame Unified School District No. 454, Burlingame, Kansas (“Municipality”) as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinion on the 2015 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures actual - budget, individual fund schedule of regulatory basis receipts and expenditures - actual and budget, schedule of receipts and expenditures non budgeted funds, summary of receipts and disbursements agency funds, and schedule of receipts, expenditures and encumbered cash – district activity funds. (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2015 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare

the 2015 basic financial statement. The 2015 information has been subjected to the auditing procedures applied in the audit of the 2015 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2015 basic financial statement or to the 2015 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Karlin & Long, LLC". The signature is written in a cursive, flowing style.

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
September 15, 2015

USD #454 BURLINGAME, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 0	\$ 0	\$ 2,455,813	\$ 2,455,813	\$ 0	\$ 33,566	\$ 33,566
Supplemental General	22,584	0	779,813	800,000	2,397	104,430	106,827
Special Purpose Funds							
Vocational Education	0	0	61,775	61,775	0		0
Special Education	192,715	0	648,785	518,228	323,272		323,272
Driver Education	38,158	0	11,150	26,120	23,188		23,188
Food Service	50,121	0	217,412	214,955	52,578	188	52,766
Capital Outlay	635,593	0	15,482	39,480	611,595		611,595
Professional Development	9,936	0	5,000	2,796	12,140		12,140
Parent Education	0	0	4,560	4,560	0		0
Gifts and Grants	9,503	0	0	9,503	0	1,564	1,564
KPERS Special Contribution	0	0	167,729	167,729	0		0
At Risk (K-12)	0	0	228,355	228,355	0		0
At Risk (4 year old)	0	0	11,556	11,556	0		0
Recreation Commission	0	0	26,510	26,510	0		0
District Activity Funds	13,494	0	59,348	54,775	18,067		18,067
Textbook Rental Fund	40,000	0	0	18,369	21,631		21,631
Contingency Reserve Fund	215,937	0	0	0	215,937		215,937
Title I	0	0	58,152	58,152	0	100	100
Title IIA	0	0	12,714	12,714	0		0
Bond and Interest Funds							
Bond and Interest	468,479	0	277,607	271,240	474,846		474,846
Total Reporting Entity	\$ 1,696,520	\$ 0	\$ 5,041,761	\$ 4,982,630	\$ 1,755,651	\$ 139,848	\$ 1,895,499
Composition of Cash							
Checking Accounts							\$ 496,667
Petty Cash							1,000
Certificates of Deposit							1,433,763
Total Cash							1,931,430
Agency Funds per Statement 4							35,931
Total Reporting Entity							\$ 1,895,499

The notes to the financial statements are an integral part of this statement.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No.454 is a municipal corporation governed by an elected seven member board. The district as an entity has been defined to include, on a combined basis, (a) USD No.454 (b) organizations for which USD No. 454 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No.454 are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. This financial statement presents USD No. 454, but not its related entities. The related entity should be included in the USD's reporting entity because it was created to benefit the USD and/or its constituents.

Recreation Commission – USD No. 454 Recreation Commission oversees recreation activities. The recreation commission operates as a separate governing body but the USD levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2015:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Bond and Interest Fund – To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 2,505 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment to the General Fund this year.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (continued)

A legal operating budget is not required for capital projects funds and trust funds and the following special purpose funds:

Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Textbook Rental Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 2 – Deposits and Investments

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the district is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The district has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the district's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements;

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Deposits (continued)

and the Kansas Municipal Investment Pool. The district has no investment policy that would further limit its investment choices. The district had no investments during 2014-2015.

Concentration of Credit Risk

State statutes place no limit on the amount the district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the government's carrying amount of deposits was \$ 1,931,430 and the bank balance was \$ 2,064,865. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$ 250,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan

Plan Description – USD No. 454 participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depending on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414 (h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability – The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which rolled forward to June 30, 2014. As of June 30 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$172,776 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website www.kpers.org or can be obtained as described in the first paragraph above.

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – Stewardship, Compliance and Accountability

We noted no violations of Kansas statutes for the period under audit.

NOTE 6 – Compensated Absences

Two weeks vacation is provided to all twelve month employees except the Superintendent who receives four weeks per year and the Board Clerk and Accounts Payable Clerk who receive three weeks per year. Employees receiving vacation time are encouraged to use it timely.

NOTE 6 – Compensated Absences (continued)

Full time employees receive one day sick leave for each month worked plus one additional day per year. Sick leave can be accumulated up to six times the employee annual rate. Upon retirement, certified employees with ten years or more service with the District will be paid \$ 35.00 per day up to sixty days for accumulated sick leave. This liability has not been recorded.

NOTE 7 – Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (K-12)	K.S.A. 72-6428	\$ 228,355
General Fund	At Risk (4 yr old)	K.S.A. 72-6428	11,556
General Fund	Special Education Fund	K.S.A. 72-6428	441,279
General Fund	Parent Education Fund	K.S.A. 72-6428	4,560
Supplemental General Fund	Professional Development	K.S.A. 72-6425	5,000
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6425	58,443
Supplemental General Fund	Special Education Fund	K.S.A. 72-6425	202,263
Supplemental General Fund	Food Service Fund	K.S.A. 72-6425	52,000
Drivers Education Fund	General Fund	K.S.A. 72-6460	20,000

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree will still receive a portion paid by the district towards their premium therefore they will pay the difference in amounts, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium until the age of 65. However, the cost of this subsidy has not been quantified in these statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

NOTE 9 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements.

NOTE 10 – Subsequent Events

Subsequent events for management's review have been evaluated through September 15, 2015. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 11 – In Substance Receipt in Transit

The District received \$ 195,472 subsequent to June 30, 2015 and as required by K.S.A 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015

UNIFIED SCHOOL DISTRICT NO.454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

Note 12 - Long Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds Series 2005	3.00%-4.00%	10/1/05	\$ 2,460,000	9/1/19	\$ 1,415,000	\$	\$ 220,000	\$ (220,000)	\$ 1,195,000	\$ 51,240
Leases										
None										
Total Long Term Debt					\$ 1,415,000	\$ 0	\$ 220,000	\$ (220,000)	\$ 1,195,000	\$ 51,240

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2015	2016	2017	2018	2019	Total
Principal						
General Obligation Bonds	\$ 225,000	\$ 235,000	\$ 235,000	\$ 245,000	\$ 255,000	\$ 1,195,000
Special Assessment Bonds						0
Certificates of Participation						0
Capital Leases						0
Revenue Bonds						0
KDHE Loans						0
Temporary Notes						0
Total Principal	225,000	235,000	235,000	245,000	255,000	1,195,000
Interest						
General Obligation Bonds	42,840	33,983	24,700	15,100	5,100	121,723
Special Assessment Bonds						0
Certificates of Participation						0
Capital Leases						0
Revenue Bonds						0
KDHE Loans						0
Temporary Notes						0
Total Interest	42,840	33,983	24,700	15,100	5,100	121,723
Total Principal and Interest	\$ 267,840	\$ 268,983	\$ 259,700	\$ 260,100	\$ 260,100	\$ 1,316,723

Burlingame Unified School District No. 454
Burlingame, Kansas

Regulatory-Required
Supplementary Information

For the year ended June 30, 2015

USD #454 BURLINGAME, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 2,472,183	\$ (18,875)	\$ 2,505	\$ 2,455,813	\$ 2,455,813	\$ 0
Supplemental General	800,000	0	0	800,000	800,000	0
Special Purpose Funds						
Vocational Education	69,450	0	0	69,450	61,775	(7,675)
Special Education	631,000	0	0	631,000	518,228	(112,772)
Driver Training	47,200	0	0	47,200	26,120	(21,080)
Food Service	253,000	0	0	253,000	214,955	(38,045)
Capital Outlay	575,000	0	0	575,000	39,480	(535,520)
Professional Development	14,165	0	0	14,165	2,796	(11,369)
Parent Education	6,000	0	0	6,000	4,560	(1,440)
Gifts and Grants	19,503	0	0	19,503	9,503	(10,000)
KPERS Special Contribution	212,558	0	0	212,558	167,729	(44,829)
At-Risk Fund (K-12)	265,800	0	0	265,800	228,355	(37,445)
At-Risk Fund (4year old)	23,112	0	0	23,112	11,556	(11,556)
Recreation Commission	27,000	0	0	27,000	26,510	(490)
Bond and Interest Funds						
Bond and Interest	272,240	0	0	272,240	271,240	(1,000)

USD #454 BURLINGAME, KS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	2,433,308	2,452,183	(18,875)
Charges for services			0
Interest income			0
Miscellaneous revenues	2,505		2,505
Operating transfers	20,000	20,000	0
Total Cash Receipts	2,455,813	2,472,183	(16,370)
EXPENDITURES			
Instruction	1,058,208	1,081,000	(22,792)
Student support services	32,554	33,750	(1,196)
Instruction support staff	35,330	30,150	5,180
General administration	133,353	142,500	(9,147)
School administration	208,153	209,700	(1,547)
Operations and maintenance	145,553	152,944	(7,391)
Student transportation services	104,486	90,300	14,186
Central support services			0
Other support services	52,426	51,950	476
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	685,750	679,889	5,861
Adjustment to comply with legal max		(18,875)	18,875
Adjustment for qualifying budget credits		2,505	(2,505)
Total Expenditures	2,455,813	\$ 2,455,813	\$ 0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 0		

USD #454 BURLINGAME, KS

SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 207,043	\$ 215,564	\$ (8,521)
Delinquent tax	6,760	3,619	3,141
Motor vehicle tax	30,898	34,157	(3,259)
RV tax	914	1,056	(142)
Mineral production tax			0
Federal grants			0
State aid/grants	534,198	550,720	(16,522)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>779,813</u>	<u>805,116</u>	<u>(25,303)</u>
EXPENDITURES			
Instruction	178,176	235,200	(57,024)
Student support services	8,538	11,000	(2,462)
Instruction support staff	25,258	31,000	(5,742)
General administration	11		11
School administration	1,297		1,297
Operations and maintenance	245,131	256,000	(10,869)
Student transportation services	23,883		23,883
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	317,706	266,800	50,906
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>800,000</u>	<u>\$ 800,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(20,187)		
Unencumbered Cash, Beginning	22,584		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,397</u>		

USD #454 BURLINGAME, KS

VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	3,332	9,450	(6,118)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>58,443</u>	<u>60,000</u>	<u>(1,557)</u>
Total Cash Receipts	<u>61,775</u>	<u>69,450</u>	<u>(7,675)</u>
EXPENDITURES			
Instruction	50,476	53,450	(2,974)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	11,299	16,000	(4,701)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>61,775</u>	<u>\$ 69,450</u>	<u>\$ (7,675)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

SPECIAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	5,243	22,000	(16,757)
Operating transfers	643,542	544,777	98,765
Total Cash Receipts	648,785	566,777	82,008
EXPENDITURES			
Instruction	508,103	610,000	(101,897)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	10,125	21,000	(10,875)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	518,228	\$ 631,000	\$ (112,772)
Receipts Over (Under) Expenditures	130,557		
Unencumbered Cash, Beginning	192,715		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 323,272		

USD #454 BURLINGAME, KS

DRIVER TRAINING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	4,650	4,250	400
Charges for services	6,500	7,000	(500)
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>11,150</u>	<u>11,250</u>	<u>(100)</u>
EXPENDITURES			
Instruction	5,404	27,200	(21,796)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	716		716
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	20,000	20,000	0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>26,120</u>	<u>\$ 47,200</u>	<u>\$ (21,080)</u>
Receipts Over (Under) Expenditures	(14,970)		
Unencumbered Cash, Beginning	38,158		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 23,188</u>		

USD #454 BURLINGAME, KS

FOOD SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	93,807	100,654	(6,847)
State aid/grants	1,836	1,710	126
Charges for services	69,731	66,685	3,046
Interest income	38	150	(112)
Miscellaneous revenues			0
Operating transfers	52,000	42,000	10,000
Total Cash Receipts	217,412	211,199	6,213
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	4,491	6,000	(1,509)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	210,464	247,000	(36,536)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	214,955	\$ 253,000	\$ (38,045)
Receipts Over (Under) Expenditures	2,457		
Unencumbered Cash, Beginning	50,121		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 52,578		

USD #454 BURLINGAME, KS

CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income	1,996	2,500	(504)
Miscellaneous revenues	13,486	25,000	(11,514)
Operating transfers			0
Total Cash Receipts	15,482	27,500	(12,018)
EXPENDITURES			
Instruction		80,000	(80,000)
Student support services		10,000	(10,000)
Instruction support staff		10,000	(10,000)
General administration		10,000	(10,000)
School administration		10,000	(10,000)
Operations and maintenance	6,431	90,000	(83,569)
Student transportation services	982	130,000	(129,018)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services	32,067	235,000	(202,933)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	39,480	\$ 575,000	\$ (535,520)
Receipts Over (Under) Expenditures	(23,998)		
Unencumbered Cash, Beginning	635,593		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 611,595		

USD #454 BURLINGAME, KS

PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Total Cash Receipts	<u>5,000</u>	<u>5,000</u>	<u>0</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	2,796	14,165	(11,369)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,796</u>	<u>\$ 14,165</u>	<u>\$ (11,369)</u>
Receipts Over (Under) Expenditures	2,204		
Unencumbered Cash, Beginning	9,936		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 12,140</u>		

USD #454 BURLINGAME, KS

PARENT EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	4,560	6,000	(1,440)
Total Cash Receipts	4,560	6,000	(1,440)
EXPENDITURES			
Instruction	4,560	6,000	(1,440)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	4,560	\$ 6,000	\$ (1,440)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 0		

USD #454 BURLINGAME, KS

GIFTS AND GRANTS FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues		10,000	(10,000)
Operating transfers			0
Total Cash Receipts	<u>0</u>	<u>10,000</u>	<u>(10,000)</u>
EXPENDITURES			
Instruction	9,503	19,503	(10,000)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>9,503</u>	<u>\$ 19,503</u>	<u>\$ (10,000)</u>
Receipts Over (Under) Expenditures	(9,503)		
Unencumbered Cash, Beginning	9,503		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	167,729	212,558	(44,829)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>167,729</u>	<u>212,558</u>	<u>(44,829)</u>
EXPENDITURES			
Instruction	114,116	144,158	(30,042)
Student support services	1,677	3,600	(1,923)
Instruction support staff	1,677	2,300	(623)
General administration	6,344	12,000	(5,656)
School administration	17,456	19,000	(1,544)
Operations and maintenance	12,502	15,000	(2,498)
Student transportation services	2,418	3,200	(782)
Central support services			0
Other support services	5,059	6,000	(941)
Food service operations	6,480	7,300	(820)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>167,729</u>	<u>\$ 212,558</u>	<u>\$ (44,829)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

AT RISK FUND (K-12)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>228,355</u>	<u>265,800</u>	<u>(37,445)</u>
Total Cash Receipts	<u>228,355</u>	<u>265,800</u>	<u>(37,445)</u>
EXPENDITURES			
Instruction	228,355	265,800	(37,445)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>228,355</u>	<u>\$ 265,800</u>	<u>\$ (37,445)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

AT RISK FUND (4 Year Old)

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	11,556	23,112	(11,556)
Total Cash Receipts	<u>11,556</u>	<u>23,112</u>	<u>(11,556)</u>
EXPENDITURES			
Instruction	11,556	23,112	(11,556)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>11,556</u>	<u>\$ 23,112</u>	<u>\$ (11,556)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 106,732	\$ 102,215	\$ 4,517
Delinquent tax	3,936	1,645	2,291
Motor vehicle tax	17,247	18,839	(1,592)
RV tax	510	583	(73)
Federal grants			0
State aid/grants	149,182	149,182	0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>277,607</u>	<u>272,464</u>	<u>5,143</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service	271,240	272,240	(1,000)
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>271,240</u>	<u>\$ 272,240</u>	<u>\$ (1,000)</u>
Receipts Over (Under) Expenditures	6,367		
Unencumbered Cash, Beginning	468,479		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 474,846</u>		

USD #454 BURLINGAME, KS

RECREATION COMMISSION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 22,362	\$ 21,424	\$ 938
Delinquent tax	739	343	396
Motor vehicle tax	3,311	3,634	(323)
RV tax	98	112	(14)
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues		1,700	(1,700)
Operating transfers			0
Total Cash Receipts	<u>26,510</u>	<u>27,213</u>	<u>(703)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities	26,510	27,000	(490)
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>26,510</u>	<u>\$ 27,000</u>	<u>\$ (490)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Textbook</u>	<u>Contingency Reserve</u>
CASH RECEIPTS		
Taxes and Shared Revenue		
Ad valorem property tax	\$	\$
Delinquent tax		
Motor vehicle tax		
RV tax		
Mineral production tax		
Federal grants		
State aid/grants		
Charges for services		
Interest income		
Miscellaneous revenues		
Operating transfers		
	<u> </u>	<u> </u>
Total Cash Receipts	<u> 0 </u>	<u> 0 </u>
EXPENDITURES		
Instruction	18,369	
Student support services		
Instruction support staff		
General administration		
School administration		
Operations and maintenance		
Student transportation services		
Central support services		
Other support services		
Food service operations		
Student activities		
Facility acquisition and construction services		
Debt service		
Operating transfers		
Adjustment for qualifying budget credits		
	<u> </u>	<u> </u>
Total Expenditures	<u> 18,369 </u>	<u> 0 </u>
Receipts Over (Under) Expenditures	(18,369)	0
Unencumbered Cash, Beginning	40,000	215,937
Prior Year Cancelled Encumbrances		<u> 0 </u>
Unencumbered Cash, Ending	\$ <u> 21,631 </u>	\$ <u> 215,937 </u>

USD #454 BURLINGAME, KS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Title I</u>	<u>Title IIA</u>
CASH RECEIPTS		
Taxes and Shared Revenue		
Ad valorem property tax	\$	\$
Delinquent tax		
Motor vehicle tax		
RV tax		
Mineral production tax		
Federal grants	58,152	12,714
State aid/grants		
Charges for services		
Interest income		
Miscellaneous revenues		
Operating transfers		
	<u>58,152</u>	<u>12,714</u>
Total Cash Receipts		
EXPENDITURES		
Instruction	58,152	12,714
Student support services		
Instruction support staff		
General administration		
School administration		
Operations and maintenance		
Student transportation services		
Central support services		
Other support services		
Food service operations		
Student activities		
Facility acquisition and construction services		
Debt service		
Operating transfers		
Adjustment for qualifying budget credits		
	<u>58,152</u>	<u>12,714</u>
Total Expenditures		
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances	0	0
	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>0</u>	\$ <u>0</u>

USD #454 BURLINGAME, KS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Class of 2015	\$ 13,727	\$ 11,592	\$ 25,319	\$ 0
Class of 2016	3,455	7,291	2,972	7,774
Class of 2017	3,004	6,120	3,873	5,251
Class of 2018	0	8,847	3,215	5,632
Basketball Club	405	1,550	1,056	899
Wrestling Club	234	932	932	234
Volleyball Club	1,200	770	1,459	511
H.S. Girls basketball Club	99	136	136	99
Touchdown Club	4,030	17,601	17,982	3,649
J.H.S. Girls basketball Club	15			15
High School Cheerleaders	1,502	3,360	2,111	2,751
Drama	2,329	1,885	2,359	1,855
Purple Bandit Club	0	483	276	207
FBLA	933	302	395	840
Humanitarian Club	1,005	1,610	2,100	515
1953 Scholarship	100	600	700	0
Cunningham memorial	0			0
Kays	1,078	328	285	1,121
National Honor Society	57	494	411	140
Jr. High Cheerleaders	995	3,604	2,267	2,332
Student Council	823	17,487	17,712	598
Reading Club	44	88	7	125
Sales Tax	324		324	0
Band	150	9,861	8,628	1,383
Total	\$ <u>35,509</u>	\$ <u>94,941</u>	\$ <u>94,519</u>	\$ <u>35,931</u>

USD #454 BURLINGAME, KS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
High school athletics	\$ 0	\$	\$ 26,313	\$ 26,313	\$ 0	\$	\$ -
Subtotal Gate Receipts	0	0	26,313	26,313	0	0	0
School Projects							
Yearbook	0		2,145	2,145	0		-
Pop machine	46				46		46
Greenhouse supplies	6,710		3,359	2,708	7,361		7,361
Journalism	33		11,515	8,981	2,567		2,567
K-6 student activities	478		742	407	813		813
7-12 student activities	6,227		15,274	14,221	7,280		7,280
Subtotal School Projects	13,494	0	33,035	28,462	18,067	0	18,067
Total District Activity Funds	\$ 13,494	\$ 0	\$ 59,348	\$ 54,775	\$ 18,067	\$ 0	\$ 18,067